

Lance J.M. Steinhart  
Attorney At Law  
6455 East Johns Crossing  
Suite 285  
Duluth, Georgia 30097

Also Admitted in New York  
and Maryland

Telephone: (770) 232-9200  
Facsimile: (770) 232-9208

June 20, 2000

**VIA OVERNIGHT DELIVERY**

Mr. John Riley  
Hearing Examiner  
Illinois Commerce Commission  
160 North LaSalle, Suite C-800  
Chicago, IL 60601  
(312) 814-4274

**OFFICIAL FILE**

I.C.C. DOCKET NO. 00-0399  
Applicants Exhibit No. 1  
Witness Jerry DeCiccio  
Date 6/14/00 Reporter JV

Re: Application for a Certificate of Local Exchange Service Authority to Operate as a Reseller of  
Telecommunications Services In Ameritech exchanges in the State of Illinois  
Docket No. 00-0399

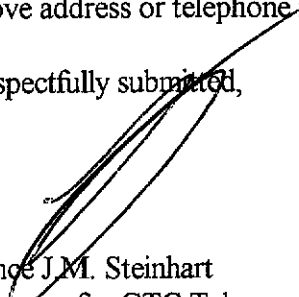
Dear Mr. Riley:

Enclosed please find an original and three (3) copies of the Prefiled Testimony for Jerry DeCiccio of  
GTC Telecom.

I have also enclosed an extra copy of this letter to be time stamped and returned to me in the enclosed,  
pre-addressed, postage prepaid envelope.

If you have any questions or if I may provide you with additional information, please contact me at the  
above address or telephone number. Thank you for your attention to this matter.

Respectfully submitted,

  
Lance J.M. Steinhart  
Attorney for GTC Telecom

Enclosures

cc: Jerry DeCiccio w/ GTC  
Judy Marshall w/ Illinois Commerce Commission, Springfield, IL

STATE OF ILLINOIS  
ILLINOIS COMMERCE COMMISSION

GTC Telecom	:	
	:	
Application for a Certificate of	:	
Local Exchange	:	
Service Authority to	:	
Operate as a Reseller of	:	Case No. 00-0399
Telecommunications Services	:	
In Ameritech exchanges	:	
in the State of Illinois	:	

PREFILED DIRECT TESTIMONY

1. Q. Please state your name and business address.  
A. Jerry DeCiccio, 3151 Airway Avenue, Ste. P-3, Costa Mesa, CA 92626.
2. Q. By whom are you employed, and what is your position?  
A. I am the Chief Financial Officer of GTC Telecom ("GTC").
3. Q. Please provide the name, address, telephone, and fax number of the person at your company that will be responsible for working with the Commission's Consumer Services Division for complaint resolution?  
A. name: Jerry DeCiccio  
title: Chief Financial Officer  
mailing address: 3151 Airway Avenue, Suite P-3  
Costa Mesa, CA 92626  
telephone number: 714-549-7700  
facsimile number: 714-549-7707  
e-mail address: jdeciccio@teamgtc.com
4. Q. Is your company seeking any waivers or variances of certain Commission rules and regulations in this proceeding that pertain to local exchange service?

Please provide evidence as to why your company is seeking any waiver or variance.

A. Yes. The company is seeking waivers of Part 710 (Uniform System of Accounts) and Part 735.180 (directories). USOA would warrant a departure from the company's basic accounting system which utilizes GAAP. As for directories, customers will be listed in the ILEC's directories.

5. Q. Will your company comply with 83 Illinois Administrative Code Part 772, Pay-Per-Call Services, including Part 772.55(a)(1), Billing and Part 772.100(d) Notices?

A. No. The company will block such calls.

6. Q. Will your company comply with 83 Illinois Administrative Code Part 705, Preservation of Records of Telephone Utilities?

A. Yes.

7. Q. Will your company abide by 83 Illinois Administrative Code Part 735, "Procedures Governing the Establishment of Credit, Billing, Deposits, Termination of Service and Issuance of Telephone Directories for Telephone Utilities in the State of Illinois"?

A. Yes, except to the extent any waivers are granted, specifically Part 735.10

8. Q. Who will provide customer repair service for your company?

A. Customer repair service will be provided by Ameritech.

9. Q. How many people does the company employ?

A. 80

10. Q. Will your company meet the requirements as they pertain to the Telephone Assistance Programs imposed by Sections 13.301 and 13.301.1 of the Illinois Public Utilities Act and 83 Illinois Administrative Code Part 757?

A. Yes.

11. Q. Will your company solicit, collect, and remit the voluntary contributions from its telephone subscribers to support the Telephone Assistance Programs?

A. Yes.

12. Q. Does your company plan on filing to become an Eligible Telecommunications Carrier?

A. No.

13. Q. Does the company realize that it will not be able to receive any of the federal reimbursements for the Lifeline and Link Up Programs if it is not an eligible carrier?

A. Yes.

14. Q. Will your company offer all of the waivers associated with the Universal Telephone Service Assistance Programs (UTSAP)?

A. Yes.

15. Q. Will your company abide by the regulations as prescribed in 83 Illinois Administrative Code Part 755, "Telecommunications Access for Persons with Disabilities," 83 Illinois Administrative Code Part 756 "Telecommunications Relay Service," and Sections 13-703 of the Illinois Public Utilities Act?

A. Yes.

16. Q. Will the company's billing system be able to distinguish between resale and facilities based service for the collection of the ITAC line charge?

A. The company will only provide resold services.

17. Q. Has your company signed and return the Universal Telephone Assistance Corporation ("UTAC") and the Illinois Telecommunications Access Corporation ("ITAC") to Commission staff?

A. Yes.

18. Q. Please describe your company's internal process for complaint resolution, the escalation process within your company, and when a customer is notified that they may contact the Illinois Commerce Commission for assistance.

A. The Manager of Customer Service handles complaints initially. All customers are 100% third party verified with a recording made. These records are reviewed, and if further investigation is needed, our in-house counsel and the Compliance Officer get involved. If the customer is not satisfied with the resolution, he will be referred to the Commission for additional information. All complaints are taken very seriously. In addition, since we are a publicly traded company, it could be detrimental to the Company to cause harm to the public.

19. Q. Will the company file tariffs for all services and charges associated with providing local telephone service.

A. Yes.

20. Q. How does your company plan to solicit customers once it begins to provide local service.

A. Media, Internet, direct sales force, sales affiliates and telemarketing.

21. Q. Will your company abide by federal and state slamming laws?

A. Yes.

22. Q. Has your company written guidelines to prevent the unauthorized slamming of local exchange customers?

A. The Company utilizes 3<sup>rd</sup> party verification for all customer sign-ups. This verification includes a re-verification of the plan information that the customer signs up for. If not correct, we do not sign up that customer.

23. Q. Has your company provided service under any other name?

A. No.

24. Q. Have any complaints or judgments been levied against the company? (Instate, out-of-state, or FCC).

A.

1) September 1999  
South Carolina, complaint #99-C-3598

Customer claimed he was slammed.

GTC responded that the customer attempted to sign up for GTC's service 3 times. GTC assumed customer was having trouble during the sign up and provisioned the customer. GTC did not consider

this a slam, but an administrative error. GTC gave the customer full credit on all charges.

GTC has not received any further correspondence relating to this complaint.

- 2) November 1999  
Michigan, complaint #7.k3

Customer claimed he was slammed.

GTC responded that GTC was able to provide proof of third party verification and that the complainant had given GTC his credit card number and expiration date (not normally provided in a slam). GTC did not consider this a slam and feels it followed proper procedures. GTC gave the customer full credit on all charges.

GTC has not received any further correspondence relating to this complaint.

- 3) November 1999  
Wisconsin, complaint #26782

Customer complained he was overcharged for services.

GTC responded that the customer appeared to be "casually billed" by WorldCom at higher rates than what he signed up for. This can occur during the provisioning process if the customer is not provisioned timely. GTC has upgraded its internal order/provisioning processing system so that this will not occur in the future. Customer was given full credit on overcharges.

GTC has not received any further correspondence relating to this complaint.

- 4) November 1999  
Georgia, complaint #100004241

Customer claimed she was charged for local toll charges that were included in the service provided by her local phone company.

GTC was not aware of a Georgia regulation for free calls within a certain mileage, despite being



classified by the local switch as IntraLATA. GTC reimbursed customer for charges.

GTC has not received any further correspondence relating to this complaint.

- 5) December 1999  
Georgia, complaint #100004375

Customer claimed he was slammed.

GTC responded that the customer's relative (both have the same last name, GTC does not know the exact relationship) signed up for GTC's service, was third party verified and he stated he had the authority to switch the service to GTC. GTC did not consider this a slam and that proper procedures were followed.

GTC has not received any further correspondence relating to this complaint.

- 6) December 1999  
Illinois, complaint #99L14094

Customer claimed GTC was not billing in accordance with its FCC tariff.

GTC did discover certain instances where customers may have been billed PICC charges that were not in accordance with its tariff. GTC responded by updating its tariff, issuing refunds to all customers nationwide that were erroneously charged and GTC did not charge customers who were undercharged the PICC amount.

This complaint has been dismissed.

- 7) January 2000  
Massachusetts

Customer claimed he was slammed as GTC was charging for local toll charges that he claimed were included in the service provided by his local phone company.

GTC responded that GTC had verification that the complainant had switched both his long distance and his local toll. GTC did not consider this a

slam and that proper procedures had been followed. GTC gave the customer full credit.

GTC has not received any further correspondence relating to this complaint.

- 8) February 2000  
Wisconsin, complaint #28634

Customer switched her long distance service to GTC and then changed her mind regarding the switch. After switching off GTC she complained about being charged a PIC charge by the LEC for the switch. The customer wanted reimbursement for this charge.

GTC responded that the customer did switch service to GTC and should have been charged for the PIC charge from her LEC. However, GTC reimbursed the PIC charge to the customer.

GTC has not received any further correspondence relating to this complaint.

- 9) March 2000  
Wisconsin, complaint #29751

Customer claimed he was overcharged for services.

GTC responded that the customer appeared to be "casually billed" by WorldCom at higher rates than what he signed up for. This can occur during the sign up provisioning process if the customer is not provisioned timely. GTC has upgraded its internal order/provisioning processing system to prevent this from occurring in the future. Customer was given full credit on overcharges.

As of May 26, 2000, customer claims he has not yet received the credit due. Credit is coming from his LEC.

- 10) April 2000  
FCC, complaint #G2000000499

Customer claimed he was slammed.

GTC responded that in August 1999, another customer was signed up whose telephone numbers were sequential to the complainant's number. The

other customer's numbers, along with the complainant's number, were third party verified. GTC did not consider this a slam, but an administrative error. GTC followed proper procedures.

GTC has not received any further correspondence relating to this complaint.

11) May 2000  
Wisconsin, complaint #31730

Wisconsin PSC is asking several companies, including GTC, to provide information regarding a customer that claimed she had signed up for service through GTC but began receiving bills through another carrier.

GTC responded that complainant had signed up for service, was third party verified and had been billed for services in January 2000. Subsequent to January 2000, GTC does not have any call records for complainant. In May 2000, complainant re-subscribed to GTC's service.

GTC has not received any further correspondence relating to this complaint.

12) May 2000  
Connecticut

Customer claimed she was not provisioned onto GTC in a timely fashion and therefore incurred higher rates from a different carrier for a period of time.

GTC responded by explaining GTC experienced difficulty with its provisioning that system in processing Southern New England Telephone customers during that time period due to billing restrictions placed by SNET. GTC further explained that this problem was rectified and the complainant was refunded for the difference in rates she was charged by the other provider versus what she would have been charged by GTC.

GTC has not received any further correspondence relating to this complaint.

25. Q. Please provide the name, address, telephone and fax number of the 911 contact person for your company.

A. name: Jerry DeCiccio  
title: Chief Financial Officer  
mailing address: 3151 Airway Avenue, Suite P-3  
Costa Mesa, CA 92626  
telephone number: 714-549-7700  
facsimile number: 714-549-7707  
e-mail address: jdeciccio@teamgtc.com

26. Q. Will your company ensure that 911 traffic is handled in accordance with the 83 Illinois Administrative Code Part 725 and the Emergency Telephone System Act?

A. Yes, through Ameritech.

27. Q. Will your company contact and establish a working relationship with the 911 systems when you begin to provide local telephone service?

A. Yes.

28. Q. Will your company coordinate with the incumbent LEC(s) and local 911 systems to provide transparent service for your local exchange customers?

A. Yes.

29. Q. Who will be responsible for building and maintaining the 911 database for your local exchange customers?

A. The company will work with the incumbent local exchange carrier to build and maintain its portion of the 911 database.

30. Q. How often will your company update the 911 database with customer information?

A. Daily, or as needed.

31. Q. Will your company's billing system have the ability to distinguish between facilities based and resale for the collection of the 911 surcharge?

A. The company will only provide resold services.

32. Q. Does your company have procedures for the transitioning of the 911 surcharge collection and disbursement to the local 911 system?

A. Not at this time, however, all such procedures will be in place prior to commencing service.

33. Q. Will your company's proposal require any network changes to any of the 911 systems?

A. No.

34. Q. Will your company be able to meet the requirements specified under Part 725.500(o) and 725.620(b) for the installation of call boxes?

A. As a reseller, the LEC will be responsible for these requirements.

35. Q. Does your company plan to file for a waiver of Part 725.500(o) and 725.620(b) in the future?

A. No.

36. Q. What circumstances warrant a departure from the prescribed Uniform System of Accounts ("USOA")?

A. USOA would warrant a departure from the company's basic accounting system which utilizes GAAP.

37. Q. Will records be maintained in accordance with Generally Accepted Accounting Principles ("GAAP")?

A. Yes.

38. Q. Will applicants accounting system provide an equivalent portrayal of operating results and financial condition as the USOA?

A. Yes.

39. Q. Will applicants accounting procedures maintain or improve uniformity in substantive results as among similar telecommunications companies?

A. Yes.

40. Q. Will applicant maintain its records in sufficient detail to facilitate the calculation of all applicable taxes?

A. Yes.

41. Q. Does the accounting system currently in use by applicant provide sufficiently detailed data for the preparation of Illinois Gross Receipts Tax returns? What specific accounts or sub-accounts provide this data?

A. Yes. See attached Charts of Accounts.

42. Q. If a waiver of Part 710 is granted, will applicant provide annual audited statements or all periods subsequent to granting of the waiver?

A. Yes.

43. Q. Does applicant agree that the requested waiver of Part 710 will not excuse it from compliance with future Commission rules or amendments to Part 710 otherwise applicable to the Company?


A. Yes.

STATE OF CALIFORNIA

COUNTY OF ORANGE

## AFFIDAVIT

I, Jerry DeCiccio, first being duly sworn upon oath depose and say that I am the Chief Financial Officer of GTC Telecom, the Applicant, and that I have read the above and foregoing prefiled testimony by me subscribed and know the contents thereof, which testimony was filed in support of GTC Telecom's Application for a Certificate of Local Exchange Service Authority to Operate as a Reseller of Telecommunications Services within the State of Illinois; that said contents are true in substance and in fact, except as to matters stated upon information and belief, and as to those, I believe the same to be true.

  
Jerry DeCiccio  
Chief Financial Officer

Sworn to and subscribed before me  
this 20<sup>th</sup> day of June, 2000.

  
Notary Public

My Commission Expires: 02/14/02





## CHART OF ACCOUNTS

ALL ACCOUNTS

ACCOUNT NUMBER	DESCRIPTION
Current Assets	
1111-010-00	Petty Cash
1112-010-00	ML - General Acct
1112-020-00	ML - Payroll
1112-030-00	ML - Taxes
1112-050-00	ML - Visa
1112-060-00	SCB - GenTel
1112-070-00	SCB - General Acct
1112-080-00	SCB - Payroll
1112-090-00	SCB - Taxes
1112-100-00	SCB - WorldCom
1121-010-00	A/R -Trade
1121-011-00	A/R - USBI
1121-012-00	A/R - Web Development/Hosting
1121-020-00	A/R -CC Rejects
1121-080-00	A/R -Trade Other
1121-100-00	A/R -Collection Agencies
1126-005-00	A/R - Direct Bill (invoiced)
1126-006-00	A/R - Internet
1126-010-00	A/R -Credit Cards (VISA/MC)
1126-020-00	A/R - Credit Cards (Amex)
1126-025-00	A/R - Credit Cards (Discover)
1126-030-00	A/R -Employee Advances
1126-040-00	A/R -Travel Advances
1126-045-00	A/R - Unbilled
1128-010-00	Allowance LEC Rejects
1128-020-00	Allowance LEC Fees
1128-030-00	Allowance CC Rejects-TEL
1128-040-00	Allowance Bad Debts-Coll Agenc
1128-050-00	Allowance Bad Debts-Dial 1
1128-080-00	Allowance Bad Debts-LEC
1128-100-00	Allowance Bad Debts-Pagers
1128-710-00	Allowance Bad Debts-Other
1131-010-00	A/R-InterCo-GTC Telecom
1131-011-00	A/R-InterCo.-US Main
1131-012-00	A/R-InterCo.-Calling Planet
1131-020-00	Subscriptions Receivable
1141-020-00	Deferred Tax Asset
1151-010-00	Notes Recievable
1153-010-00	Notes Recievable-Other
1160-010-00	S/T Deposits
1161-010-00	Prepaid Expense-Other
1161-030-00	Prepaid Expense-Equip. Maint.
1161-040-00	Prepaid Expense-Property Taxes
1161-050-00	Prepaid Expense-Insurance
1161-060-00	Prepaid Expense - D&O
1161-070-00	Prepaid Expense-Software Maint
1161-090-00	Prepaid Expense-Rent
1161-110-00	Prepaid Expense-Consulting
1171-010-00	Inventory-Calling Cards

## CHART OF ACCOUNTS

ALL ACCOUNTS

ACCOUNT NUMBER	DESCRIPTION
<b>Current Assets</b>	
1171-060-00	Inventory-WIP
1171-080-00	Inventory-In Transit
1178-020-00	Inventory Reserves
1179-500-00	Suspense-Receiving
<b>Fixed Assets</b>	
1211-010-00	Computer Hardware
1211-100-00	Computer Software
1213-010-00	Furniture & Fixtures
1214-010-00	Office Equipment
1215-010-00	Telephone Equipment
1216-010-00	Network
1217-010-00	Vehicles
1218-010-00	Leasehold Improvements
1219-010-00	Construction in Progress
1221-010-00	Accum Depr-Computer Hardware
1221-100-00	Accum Depr-Computer Software
1223-010-00	Accum Depr-Furniture & Fixture
1224-010-00	Accum Depr-Office Equipment
1225-010-00	Accum Depr - Telephone
1226-010-00	Accum Depr - Network
1227-010-00	Accum Depr-Vehicles
1228-010-00	Accum Depr-Leasehold Improve
<b>Other Assets</b>	
1231-010-00	Investment Marketable Securiti
1231-020-00	Marketable Securities Valuatio
1241-010-00	Goodwill
1242-010-00	Organization Costs
1243-010-00	PUC Certification
1244-010-00	GTC Website Development
1245-010-00	Internet Access Development
1246-000-00	Other Assets - Network Config
1251-010-00	Accum Amortization-Goodwill
1252-010-00	Accum Amortization-Organizatio
1253-010-00	Accum Amotization-PUC Certif
1254-010-00	Accum Amortization - Website
1255-010-00	Accum Amortization - Internet
1281-010-00	Deposits-Security
1281-020-00	Deposits-Other
1292-020-00	Deferred Income Taxes State
1293-020-00	Other Long Term Assets
1401-010-00	Suspense

## CHART OF ACCOUNTS

## ALL ACCOUNTS

ACCOUNT NUMBER	DESCRIPTION
<b>Current Liabilities</b>	
2111-010-00	Accounts Payable-Trade
2111-020-00	Accounts Payable-Refunds
2112-010-00	Accounts Payable-Accrued
2112-100-00	Accounts Payable-Inventory Sus
2112-110-00	Accounts Payable-General Susp
2121-010-00	A/P InterCo.-GTC Telecom
2121-011-00	A/P InterCo.-US Main
2121-012-00	A/P InterCo.-Calling Planet
2141-090-00	Accrued Bonus-Other
2141-100-00	Accrued Payroll
2141-110-00	Accrued Vacation Pay
2141-120-00	Accrued 401(k)-Employee Contri
2141-130-00	Accrued P/R Garnishments
2142-010-00	Accrued Payroll Taxes-FUTA
2142-020-00	Accrued Payroll Taxes-FICA
2142-030-00	Accrued Payroll Taxes-SUI
2142-120-00	Accrued 401(k)-Employer Match
2142-150-00	Accrued P/R taxes - Employee
2151-010-00	Accrued Collection Agency Fees
2151-020-00	Accrued LEC Fees
2151-030-00	Accrued Credit Card fees
2151-040-00	Accrued Refunds & Allowances
2151-060-00	Accrued Accounting/Audit
2151-070-00	Accrued Legal
2151-080-00	Accrued Interest
2151-090-00	Accrued Workers Comp Insurance
2151-300-00	Accrued Commissions-PCG
2151-310-00	Accrued Commissions-TOD
2151-320-00	Accrued Commissions-Agents
2151-500-00	Accrued Verification
2151-980-00	Accrued Other
2153-010-00	State Franchise Tax Payable
2153-020-00	Taxes Payable-Federal Excise
2153-030-00	Taxes Payable-Federal Income
2153-040-00	Taxes Payable-State Income
2153-050-00	Taxes Payable-FCC
2153-060-00	Other Taxes Payable
2154-010-00	Sales Tax Payable
2154-020-00	California Use Tax Payable
2154-030-00	State Excise Tax Payable
2154-040-00	Local Excise Tax Payable
2154-060-00	Federal Excise Tax Payable
2154-810-00	CA - 911
2154-820-00	CA - PUC
2154-830-00	CA - UTLS
2154-840-00	CA - Handicap
2155-010-00	Accrued Payphone Surcharge
2155-030-00	Accrued USF Surcharge
2155-050-00	Accrued PICC Surcharge

## CHART OF ACCOUNTS

ALL ACCOUNTS

ACCOUNT NUMBER	DESCRIPTION
<b>Current Liabilities</b>	
2155-070-00	Accrued CA High Cost Fund
2155-090-00	Accrued CA Teleconnect Fund
2161-010-00	Unearned income-Ecalling Cards
2161-020-00	Unearned Income-Wholesale
2161-030-00	Unearned Income-Promotional
2171-010-00	Capital Lease - ST
2181-010-00	Notes Payable-S/T
2182-020-00	Line of Credit
2221-010-00	Capital Lease-LT
2222-010-00	Accrued Network Config - LT
2241-010-00	Notes Payable-Long Term
2271-000-00	Deferred Tax Liability
<b>Equity</b>	
3221-000-00	Common Stock
3222-000-00	Common Stock - Subscribed
3311-000-00	Paid In Capital
3312-000-00	Paid in Capital - Options
3313-000-00	Paid in Capital - Comp Exp
3314-000-00	Paid in Capital - Offer Costs
3315-000-00	Paid in Capital - Warrants
3711-000-00	Net Income-Current Year
3811-000-00	Retained Earnings-Beg of Year
3911-000-00	Change in Valuation Allowance
<b>Revenue</b>	
4100-000-01	Direct Marketing
4111-000-01	Residential
4111-001-01	Interstate-billed
4111-002-01	Interstate-accrued
4111-003-01	Interstate-rebates/refunds
4111-004-01	Intrastate-billed
4111-005-01	Intrastate-accrued
4111-006-01	Intrastate-rebates
4111-007-01	International-billed
4111-008-01	International-accrued
4111-009-01	International-rebates
4111-010-01	Rejects
4112-000-01	Residential
4112-001-01	Interstate-billed
4112-002-01	Interstate-accrued
4112-003-01	Interstate-rebates/refunds
4112-004-01	Intrastate-billed
4112-005-01	Intrastate-accrued
4112-006-01	Intrastate-rebates

## CHART OF ACCOUNTS

ALL ACCOUNTS

ACCOUNT NUMBER	DESCRIPTION
<b>Revenue</b>	
4112-007-01	International-billed
4112-008-01	International-accrued
4112-009-01	International-rebates
4112-010-01	Rejects
4121-000-01	Business
4121-001-01	Interstate-billed
4121-002-01	Interstate-accrued
4121-003-01	Interstate-rebates/refunds
4121-004-01	Intrastate-billed
4121-005-01	Intrastate-accrued
4121-006-01	Intrastate-rebates
4121-007-01	International-billed
4121-008-01	International-accrued
4121-009-01	International-rebates
4121-010-01	Rejects
4122-000-01	Business
4122-001-01	Interstate-billed
4122-002-01	Interstate-accrued
4122-003-01	Interstate-rebates/refunds
4122-004-01	Intrastate-billed
4122-005-01	Intrastate-accrued
4122-006-01	Intrastate-rebates
4122-007-01	International-billed
4122-008-01	International-accrued
4122-009-01	International-rebates
4122-010-01	Rejects
4200-000-01	Telemarketing
4211-000-01	Residential
4211-001-01	Interstate-billed
4211-002-01	Interstate-accrued
4211-003-01	Interstate-rebates/refunds
4211-004-01	Intrastate-billed
4211-005-01	Intrastate-accrued
4211-006-01	Intrastate-rebates
4211-007-01	International-billed
4211-008-01	International-accrued
4211-009-01	International-rebates
4211-010-01	Rejects
4212-000-01	Residential
4212-001-01	Interstate-billed
4212-002-01	Interstate-accrued
4212-003-01	Interstate-rebates/refunds
4212-004-01	Intrastate-billed
4212-005-01	Intrastate-accrued
4212-006-01	Intrastate-rebates
4212-007-01	International-billed
4212-008-01	International-accrued
4212-009-01	International-rebates
4212-010-01	Rejects

## CHART OF ACCOUNTS

ALL ACCOUNTS

ACCOUNT NUMBER	DESCRIPTION
Revenue	
4221-000-01	Business
4221-001-01	Interstate-billed
4221-002-01	Interstate-accrued
4221-003-01	Interstate-rebates/refunds
4221-004-01	Intrastate-billed
4221-005-01	Intrastate-accrued
4221-006-01	Intrastate-rebates
4221-007-01	International-billed
4221-008-01	International-accrued
4221-009-01	International-rebates
4221-010-01	Rejects
4222-000-01	Business
4222-001-01	Interstate-billed
4222-002-01	Interstate-accrued
4222-003-01	Interstate-rebates/refunds
4222-004-01	Intrastate-billed
4222-005-01	Intrastate-accrued
4222-006-01	Intrastate-rebates
4222-007-01	International-billed
4222-008-01	International-accrued
4222-009-01	International-rebates
4222-010-01	Rejects
4300-000-01	GTC Sales
4311-000-01	Residential
4311-001-01	Interstate-billed
4311-002-01	Interstate-accrued
4311-003-01	Interstate-rebates/refunds
4311-004-01	Intrastate-billed
4311-005-01	Intrastate-accrued
4311-006-01	Intrastate-rebates
4311-007-01	International-billed
4311-008-01	International-accrued
4311-009-01	International-rebates
4311-010-01	Rejects
4312-000-01	Residential
4312-001-01	Interstate-billed
4312-002-01	Interstate-accrued
4312-003-01	Interstate-rebates/refunds
4312-004-01	Intrastate-billed
4312-005-01	Intrastate-accrued
4312-006-01	Intrastate-rebates
4312-007-01	International-billed
4312-008-01	International-accrued
4312-009-01	International-rebates
4312-010-01	Rejects
4321-000-01	Business
4321-001-01	Interstate-billed
4321-002-01	Interstate-accrued
4321-003-01	Interstate-rebates/refunds

## CHART OF ACCOUNTS

ALL ACCOUNTS

ACCOUNT NUMBER	DESCRIPTION
Revenue	
4321-004-01	Intrastate-billed
4321-005-01	Intrastate-accrued
4321-006-01	Intrastate-rebates
4321-007-01	International-billed
4321-008-01	International-accrued
4321-009-01	International-rebates
4321-010-01	Rejects
4322-000-01	Business
4322-001-01	Interstate-billed
4322-002-01	Interstate-accrued
4322-003-01	Interstate-rebates/refunds
4322-004-01	Intrastate-billed
4322-005-01	Intrastate-accrued
4322-006-01	Intrastate-rebates
4322-007-01	International-billed
4322-008-01	International-accrued
4322-009-01	International-rebates
4322-010-01	Rejects
4400-000-01	Advertising
4411-000-01	Residential
4411-001-01	Interstate-billed
4411-002-01	Interstate-accrued
4411-003-01	Interstate-rebates/refunds
4411-004-01	Intrastate-billed
4411-005-01	Intrastate-accrued
4411-006-01	Intrastate-rebates
4411-007-01	International-billed
4411-008-01	International-accrued
4411-009-01	International-rebates
4411-010-01	Rejects
4412-000-01	Residential
4412-001-01	Interstate-billed
4412-002-01	Interstate-accrued
4412-003-01	Interstate-rebates/refunds
4412-004-01	Intrastate-billed
4412-005-01	Intrastate-accrued
4412-006-01	Intrastate-rebates
4412-007-01	International-billed
4412-008-01	International-accrued
4412-009-01	International-rebates
4412-010-01	Rejects
4421-000-01	Business
4421-001-01	Interstate-billed
4421-002-01	Interstate-accrued
4421-003-01	Interstate-rebates/refunds
4421-004-01	Intrastate-billed
4421-005-01	Intrastate-accrued
4421-006-01	Intrastate-rebates
4421-007-01	International-billed

## CHART OF ACCOUNTS

ALL ACCOUNTS

ACCOUNT NUMBER	DESCRIPTION
Revenue	
4421-008-01	International-accrued
4421-009-01	International-rebates
4421-010-01	Rejects
4422-000-01	Business
4422-001-01	Interstate-billed
4422-002-01	Interstate-accrued
4422-003-01	Interstate-rebates/refunds
4422-004-01	Intrastate-billed
4422-005-01	Intrastate-accrued
4422-006-01	Intrastate-rebates
4422-007-01	International-billed
4422-008-01	International-accrued
4422-009-01	International-rebates
4422-010-01	Rejects
4500-000-01	Independent Agents
4511-000-01	Residential
4511-001-01	Interstate-billed
4511-002-01	Interstate-accrued
4511-003-01	Interstate-rebates/refunds
4511-004-01	Intrastate-billed
4511-005-01	Intrastate-accrued
4511-006-01	Intrastate-rebates
4511-007-01	International-billed
4511-008-01	International-accrued
4511-009-01	International-rebates
4511-010-01	Rejects
4512-000-01	Residential
4512-001-01	Interstate-billed
4512-002-01	Interstate-accrued
4512-003-01	Interstate-rebates/refunds
4512-004-01	Intrastate-billed
4512-005-01	Intrastate-accrued
4512-006-01	Intrastate-rebates
4512-007-01	International-billed
4512-008-01	International-accrued
4512-009-01	International-rebates
4512-010-01	Rejects
4521-000-01	Business
4521-001-01	Interstate-billed
4521-002-01	Interstate-accrued
4521-003-01	Interstate-rebates/refunds
4521-004-01	Intrastate-billed
4521-005-01	Intrastate-accrued
4521-006-01	Intrastate-rebates
4521-007-01	International-billed
4521-008-01	International-accrued
4521-009-01	International-rebates
4521-010-01	Rejects
4522-000-01	Business



## CHART OF ACCOUNTS

ALL ACCOUNTS

ACCOUNT NUMBER	DESCRIPTION
Revenue	
4522-001-01	Interstate-billed
4522-002-01	Interstate-accrued
4522-003-01	Interstate-rebates/refunds
4522-004-01	Intrastate-billed
4522-005-01	Intrastate-accrued
4522-006-01	Intrastate-rebates
4522-007-01	International-billed
4522-008-01	International-accrued
4522-009-01	International-rebates
4522-010-01	Rejects
4610-000-02	LD calling cards - billed
4611-000-02	LD calling cards - accrued
4620-000-02	LD p/p calling card - billed
4621-000-02	LD p/p calling card - accrued
4630-000-02	Internet - billed
4631-000-02	Internet - accrued
4640-000-02	Web development/hosting - bill
4641-000-02	Web development/hosting - accr

## Cost of Sales

5100-000-01	Direct Marketing
5111-000-01	Residential
5111-001-01	Interstate-carrier
5111-002-01	Interstate-commissions
5111-003-01	Interstate-other
5111-004-01	Intrastate-carrier
5111-005-01	Intrastate-commissions
5111-006-01	Intrastate-other
5111-007-01	International-carrier
5111-008-01	International-commissions
5111-009-01	International-other
5112-000-01	Residential
5112-001-01	Interstate-carrier
5112-002-01	Interstate-commissions
5112-003-01	Interstate-other
5112-004-01	Intrastate-carrier
5112-005-01	Intrastate-commissions
5112-006-01	Intrastate-other
5112-007-01	International-carrier
5112-008-01	International-commissions
5112-009-01	International-other
5121-000-01	Business
5121-001-01	Interstate-carrier
5121-002-01	Interstate-commissions
5121-003-01	Interstate-other
5121-004-01	Intrastate-carrier
5121-005-01	Intrastate-commissions

## CHART OF ACCOUNTS

ALL ACCOUNTS

ACCOUNT NUMBER	DESCRIPTION
Cost of Sales	
5121-006-01	Intrastate-other
5121-007-01	International-carrier
5121-008-01	Interntional-commissions
5121-009-01	International-other
5122-000-01	Business
5122-001-01	Interstate-carrier
5122-002-01	Interstate-commissions
5122-003-01	Interstate-other
5122-004-01	Intrastate-carrier
5122-005-01	Intrastate-commissions
5122-006-01	Intrastate-other
5122-007-01	International-carrier
5122-008-01	Interntional-commissions
5122-009-01	International-other
5200-000-01	Telemarketing
5211-000-01	Residential
5211-001-01	Interstate-carrier
5211-002-01	Interstate-commissions
5211-003-01	Interstate-other
5211-004-01	Intrastate-carrier
5211-005-01	Intrastate-commissions
5211-006-01	Intrastate-other
5211-007-01	International-carrier
5211-008-01	Interntional-commissions
5211-009-01	International-other
5212-000-01	Residential
5212-001-01	Interstate-carrier
5212-002-01	Interstate-commissions
5212-003-01	Interstate-other
5212-004-01	Intrastate-carrier
5212-005-01	Intrastate-commissions
5212-006-01	Intrastate-other
5212-007-01	International-carrier
5212-008-01	Interntional-commissions
5212-009-01	International-other
5221-000-01	Business
5221-001-01	Interstate-carrier
5221-002-01	Interstate-commissions
5221-003-01	Interstate-other
5221-004-01	Intrastate-carrier
5221-005-01	Intrastate-commissions
5221-006-01	Intrastate-other
5221-007-01	International-carrier
5221-008-01	Interntional-commissions
5221-009-01	International-other
5222-000-01	Business
5222-001-01	Interstate-carrier
5222-002-01	Interstate-commissions
5222-003-01	Interstate-other

## CHART OF ACCOUNTS

ALL ACCOUNTS

ACCOUNT NUMBER	DESCRIPTION
Cost of Sales	
5222-004-01	Intrastate-carrier
5222-005-01	Intrastate-commissions
5222-006-01	Intrastate-other
5222-007-01	International-carrier
5222-008-01	International-commissions
5222-009-01	International-other
5300-000-01	GTC Sales
5311-000-01	Residential
5311-001-01	Interstate-carrier
5311-002-01	Interstate-commissions
5311-003-01	Interstate-other
5311-004-01	Intrastate-carrier
5311-005-01	Intrastate-commissions
5311-006-01	Intrastate-other
5311-007-01	International-carrier
5311-008-01	International-commissions
5311-009-01	International-other
5312-000-01	Residential
5312-001-01	Interstate-carrier
5312-002-01	Interstate-commissions
5312-003-01	Interstate-other
5312-004-01	Intrastate-carrier
5312-005-01	Intrastate-commissions
5312-006-01	Intrastate-other
5312-007-01	International-carrier
5312-008-01	International-commissions
5312-009-01	International-other
5321-000-01	Business
5321-001-01	Interstate-carrier
5321-002-01	Interstate-commissions
5321-003-01	Interstate-other
5321-004-01	Intrastate-carrier
5321-005-01	Intrastate-commissions
5321-006-01	Intrastate-other
5321-007-01	International-carrier
5321-008-01	International-commissions
5321-009-01	International-other
5322-000-01	Business
5322-001-01	Interstate-carrier
5322-002-01	Interstate-commissions
5322-003-01	Interstate-other
5322-004-01	Intrastate-carrier
5322-005-01	Intrastate-commissions
5322-006-01	Intrastate-other
5322-007-01	International-carrier
5322-008-01	International-commissions
5322-009-01	International-other
5400-000-01	Advertising
5411-000-01	Residential

## CHART OF ACCOUNTS

ALL ACCOUNTS

ACCOUNT NUMBER	DESCRIPTION
Cost of Sales	
5411-001-01	Interstate-carrier
5411-002-01	Interstate-commissions
5411-003-01	Interstate-other
5411-004-01	Intrastate-carrier
5411-005-01	Intrastate-commissions
5411-006-01	Intrastate-other
5411-007-01	International-carrier
5411-008-01	Interntional-commissions
5411-009-01	International-other
5412-000-01	Residential
5412-001-01	Interstate-carrier
5412-002-01	Interstate-commissions
5412-003-01	Interstate-other
5412-004-01	Intrastate-carrier
5412-005-01	Intrastate-commissions
5412-006-01	Intrastate-other
5412-007-01	International-carrier
5412-008-01	Interntional-commissions
5412-009-01	International-other
5421-000-01	Business
5421-001-01	Interstate-carrier
5421-002-01	Interstate-commissions
5421-003-01	Interstate-other
5421-004-01	Intrastate-carrier
5421-005-01	Intrastate-commissions
5421-006-01	Intrastate-other
5421-007-01	International-carrier
5421-008-01	Interntional-commissions
5421-009-01	International-other
5422-000-01	Business
5422-001-01	Interstate-carrier
5422-002-01	Interstate-commissions
5422-003-01	Interstate-other
5422-004-01	Intrastate-carrier
5422-005-01	Intrastate-commissions
5422-006-01	Intrastate-other
5422-007-01	International-carrier
5422-008-01	Interntional-commissions
5422-009-01	International-other
5500-000-01	Independent Agents
5511-000-01	Residential
5511-001-01	Interstate-carrier
5511-002-01	Interstate-commissions
5511-003-01	Interstate-other
5511-004-01	Intrastate-carrier
5511-005-01	Intrastate-commissions
5511-006-01	Intrastate-other
5511-007-01	International-carrier
5511-008-01	Interntional-commissions

## CHART OF ACCOUNTS

ALL ACCOUNTS

ACCOUNT NUMBER	DESCRIPTION
<b>Cost of Sales</b>	
5511-009-01	International-other
5512-000-01	Residential
5512-001-01	Interstate-carrier
5512-002-01	Interstate-commissions
5512-003-01	Interstate-other
5512-004-01	Intrastate-carrier
5512-005-01	Intrastate-commissions
5512-006-01	Intrastate-other
5512-007-01	International-carrier
5512-008-01	International-commissions
5512-009-01	International-other
5521-000-01	Business
5521-001-01	Interstate-carrier
5521-002-01	Interstate-commissions
5521-003-01	Interstate-other
5521-004-01	Intrastate-carrier
5521-005-01	Intrastate-commissions
5521-006-01	Intrastate-other
5521-007-01	International-carrier
5521-008-01	International-commissions
5521-009-01	International-other
5522-000-01	Business
5522-001-01	Interstate-carrier
5522-002-01	Interstate-commissions
5522-003-01	Interstate-other
5522-004-01	Intrastate-carrier
5522-005-01	Intrastate-commissions
5522-006-01	Intrastate-other
5522-007-01	International-carrier
5522-008-01	International-commissions
5522-009-01	International-other
5610-000-02	LD call cards - Origination
5611-000-02	LD call cards - Termination
5620-000-02	LD p/p call cards -Origination
5621-000-02	LD p/p call cards -Termination
5630-000-02	Internet
5640-000-02	Web dev/host verif - billed
5641-000-02	Web dev/host verif - accrued
5800-000-01	COS - Customer Aquisition
5900-000-01	COS - 3rd Party Verification

**Operating Expenses**

6100-000-00	Operations
6110-000-00	Admin
6110-001-00	Salary-Exempt
6110-002-00	Salary-NE
6110-003-00	OT

## CHART OF ACCOUNTS

ALL ACCOUNTS

ACCOUNT NUMBER	DESCRIPTION
Operating Expenses	
6110-004-00	Sick Pay
6110-005-00	Vacation
6110-006-00	Bonus
6110-009-00	Temporary
6110-010-00	Insurance-Medical
6110-011-00	Insurance-Dental
6110-012-00	Insurance-Workers Comp.
6110-013-00	insurance-Life/LTD
6110-014-00	401K
6110-015-00	P/R Taxes-FICA
6110-016-00	P/R Taxes-FUTA
6110-017-00	P/R Taxes-SUTA
6110-020-00	Expendable Furn. & Fixtures
6110-021-00	Supplies-Office
6110-022-00	Supplies-Computer
6110-023-00	Postage
6110-025-00	Bank Fees-Credit Card
6110-026-00	Bank Fees-Account
6110-027-00	Bank Fees-NSF
6110-030-00	Dues & Subscriptions
6110-031-00	Repairs & Maint.-Equipment
6110-032-00	Repairs & Maint.-Building
6110-033-00	Rental-Equipment
6110-034-00	Rental-Building
6110-035-00	Rental-Furniture
6110-040-00	Security Service
6110-041-00	Utilities-Water
6110-042-00	Utilities-Gas
6110-043-00	Utilities-Electricity
6110-050-00	Insurance-Com'l Business
6110-051-00	Insurance-Auto
6110-052-00	Insurance-D&O
6110-055-00	Taxes-Real
6110-056-00	Taxes-Personal Property
6110-057-00	Taxes-Sales
6110-058-00	Licenses/Fees
6110-070-00	Audit Fees
6110-071-00	Legal Fees
6110-072-00	LEC Fees
6110-073-00	Collection Fees
6110-074-00	Consulting Fees
6110-075-00	Advertising Fees
6110-076-00	Tax Service Fees
6110-077-00	Employment Fees
6110-078-00	Telephone Expense
6110-079-00	Printing
6110-080-00	Payroll Processing
6110-081-00	T&E Meals/Entertain
6110-082-00	T&E Lodging

## CHART OF ACCOUNTS

## ALL ACCOUNTS

ACCOUNT NUMBER	DESCRIPTION
Operating Expenses	
6110-083-00	T&E Other
6110-088-00	Sales Samples
6110-089-00	Telemarketing Exp.
6120-000-00	Customer Service
6120-001-00	Salary-Exempt
6120-002-00	Salary-NE
6120-003-00	OT
6120-004-00	Sick Pay
6120-005-00	Vacation
6120-006-00	Bonus
6120-009-00	Temporary
6120-010-00	Insurance-Medical
6120-011-00	Insurance-Dental
6120-012-00	Insurance-Workers Comp.
6120-013-00	insurance-Life/LTD
6120-014-00	401K
6120-015-00	P/R Taxes-FICA
6120-016-00	P/R Taxes-FUTA
6120-017-00	P/R Taxes-SUTA
6120-020-00	Expendable Furn. & Fixtures
6120-021-00	Supplies-Office
6120-022-00	Supplies-Computer
6120-023-00	Postage
6120-025-00	Bank Fees-Credit Card
6120-026-00	Bank Fees-Account
6120-027-00	Bank Fees-NSF
6120-030-00	Dues & Subscriptions
6120-031-00	Repairs & Maint.-Equipment
6120-032-00	Repairs & Maint.-Building
6120-033-00	Rental-Equipment
6120-034-00	Rental-Building
6120-035-00	Rental-Furniture
6120-036-00	Outside Cust Service support
6120-040-00	Security Service
6120-041-00	Utilities-Water
6120-042-00	Utilities-Gas
6120-043-00	Utilities-Electricity
6120-050-00	Insurance-Com'l Business
6120-051-00	Insurance-Auto
6120-055-00	Taxes-Real
6120-056-00	Taxes-Personal Property
6120-057-00	Taxes-Sales
6120-058-00	Licenses/Fees
6120-070-00	Audit Fees
6120-071-00	Legal Fees
6120-072-00	LEC Fees
6120-073-00	Collection Fees
6120-074-00	Consulting Fees
6120-075-00	Advertising Fees

## CHART OF ACCOUNTS

ALL ACCOUNTS

ACCOUNT NUMBER	DESCRIPTION
<b>Operating Expenses</b>	
6120-076-00	Tax Service Fees
6120-077-00	Employment Fees
6120-078-00	Telephone Expense
6120-079-00	Printing
6120-080-00	Payroll Processing
6120-081-00	T&E Meals/Entertain
6120-082-00	T&E Lodging
6120-083-00	T&E Other
6120-088-00	Sales Samples
6120-089-00	Telemarketing Exp.
6120-090-00	Internet Support
6130-000-00	Buildings
6130-001-00	Salary-Exempt
6130-002-00	Salary-NE
6130-003-00	OT
6130-004-00	Sick Pay
6130-005-00	Vacation
6130-006-00	Bonus
6130-009-00	Temporary
6130-010-00	Insurance-Medical
6130-011-00	Insurance-Dental
6130-012-00	Insurance-Workers Comp.
6130-013-00	insurance-Life/LTD
6130-014-00	401K
6130-015-00	P/R Taxes-FICA
6130-016-00	P/R Taxes-FUTA
6130-017-00	P/R Taxes-SUTA
6130-020-00	Expendable Furn. & Fixtures
6130-021-00	Supplies-Office
6130-022-00	Supplies-Computer
6130-023-00	Postage
6130-025-00	Bank Fees-Credit Card
6130-026-00	Bank Fees-Account
6130-027-00	Bank Fees-NSF
6130-030-00	Dues & Subscriptions
6130-031-00	Repairs & Maint.-Equipment
6130-032-00	Repairs & Maint.-Building
6130-033-00	Rental-Equipment
6130-034-00	Rental-Building
6130-035-00	Rental-Furniture
6130-040-00	Security Service
6130-041-00	Utilities-Water
6130-042-00	Utilities-Gas
6130-043-00	Utilities-Electricity
6130-050-00	Insurance-Com'l Business
6130-051-00	Insurance-Auto
6130-052-00	Insurance-D&O
6130-055-00	Taxes-Real
6130-056-00	Taxes-Personal Property



## CHART OF ACCOUNTS

ALL ACCOUNTS

ACCOUNT NUMBER	DESCRIPTION
Operating Expenses	
6130-057-00	Taxes-Sales
6130-058-00	Licenses/Fees
6130-070-00	Audit Fees
6130-071-00	Legal Fees
6130-072-00	LEC Fees
6130-073-00	Collection Fees
6130-074-00	Consulting Fees
6130-075-00	Advertising Fees
6130-076-00	Tax Service Fees
6130-077-00	Employment Fees
6130-078-00	Telephone Expense
6130-079-00	Printing
6130-080-00	Payroll Processing
6130-081-00	T&E Meals/Entertain
6130-082-00	T&E Lodging
6130-083-00	T&E Other
6130-088-00	Sales Samples
6130-089-00	Telemarketing Exp.
6190-000-00	Other
6190-001-00	Salary-Exempt
6190-002-00	Salary-NE
6190-003-00	OT
6190-004-00	Sick Pay
6190-005-00	Vacation
6190-006-00	Bonus
6190-009-00	Temporary
6190-010-00	Insurance-Medical
6190-011-00	Insurance-Dental
6190-012-00	Insurance-Workers Comp.
6190-013-00	insurance-Life/LTD
6190-014-00	401K
6190-015-00	P/R Taxes-FICA
6190-016-00	P/R Taxes-FUTA
6190-017-00	P/R Taxes-SUTA
6190-020-00	Expendable Fur. & Fixtures
6190-021-00	Supplies-Office
6190-022-00	Supplies-Computer
6190-023-00	Postage
6190-025-00	Bank Fees-Credit Card
6190-026-00	Bank Fees-Account
6190-027-00	Bank Fees-NSF
6190-030-00	Dues & Subscriptions
6190-031-00	Repairs & Maint.-Equipment
6190-032-00	Repairs & Maint.-Building
6190-033-00	Rental-Equipment
6190-034-00	Rental-Building
6190-035-00	Rental-Furniture
6190-040-00	Security Service
6190-041-00	Utilities-Water

## CHART OF ACCOUNTS

ALL ACCOUNTS

ACCOUNT NUMBER	DESCRIPTION
Operating Expenses	
6190-042-00	Utilities-Gas
6190-043-00	Utilities-Electricity
6190-050-00	Insurance-Com'l Business
6190-051-00	Insurance-Auto
6190-052-00	Insurance-D&O
6190-055-00	Taxes-Real
6190-056-00	Taxes-Personal Property
6190-057-00	Taxes-Sales
6190-058-00	Licenses/Fees
6190-070-00	Audit Fees
6190-071-00	Legal Fees
6190-072-00	LEC Fees
6190-073-00	Collection Fees
6190-074-00	Consulting Fees
6190-075-00	Advertising Fees
6190-076-00	Tax Service Fees
6190-077-00	Employment Fees
6190-078-00	Telephone Expense
6190-079-00	Printing
6190-080-00	Payroll Processing
6190-081-00	T&E Meals/Entertain
6190-082-00	T&E Lodging
6190-083-00	T&E Other
6190-088-00	Sales Samples
6190-089-00	Telemarketing Exp.
6200-000-00	IT
6210-000-00	Admin
6210-001-00	Salary-Exempt
6210-002-00	Salary-NE
6210-003-00	OT
6210-004-00	Sick Pay
6210-005-00	Vacation
6210-006-00	Bonus
6210-009-00	Temporary
6210-010-00	Insurance-Medical
6210-011-00	Insurance-Dental
6210-012-00	Insurance-Workers Comp.
6210-013-00	insurance-Life/LTD
6210-014-00	401K
6210-015-00	P/R Taxes-FICA
6210-016-00	P/R Taxes-FUTA
6210-017-00	P/R Taxes-SUTA
6210-020-00	Expendable Furn. & Fixtures
6210-021-00	Supplies-Office
6210-022-00	Supplies-Computer
6210-023-00	Postage
6210-025-00	Bank Fees-Credit Card
6210-026-00	Bank Fees-Account
6210-027-00	Bank Fees-NSF

## CHART OF ACCOUNTS

ALL ACCOUNTS

ACCOUNT NUMBER	DESCRIPTION
Operating Expenses	
6210-030-00	Dues & Subscriptions
6210-031-00	Repairs & Maint.-Equipment
6210-032-00	Repairs & Maint.-Building
6210-033-00	Rental-Equipment
6210-034-00	Rental-Building
6210-035-00	Rental-Furniture
6210-040-00	Security Service
6210-041-00	Utilities-Water
6210-042-00	Utilities-Gas
6210-043-00	Utilities-Electricity
6210-050-00	Insurance-Com'l Business
6210-051-00	Insurance-Auto
6210-052-00	Insurance-D&O
6210-055-00	Taxes-Real
6210-056-00	Taxes-Personal Property
6210-057-00	Taxes-Sales
6210-058-00	Licenses/Fees
6210-070-00	Audit Fees
6210-071-00	Legal Fees
6210-072-00	LEC Fees
6210-073-00	Collection Fees
6210-074-00	Consulting Fees
6210-075-00	Advertising Fees
6210-076-00	Tax Service Fees
6210-077-00	Employment Fees
6210-078-00	Telephone Expense
6210-079-00	Printing
6210-080-00	Payroll Processing
6210-081-00	T&E Meals/Entertain
6210-082-00	T&E Lodging
6210-083-00	T&E Other
6210-088-00	Sales Samples
6210-089-00	Telemarketing Exp.
6220-000-00	Billing
6220-001-00	Salary-Exempt
6220-002-00	Salary-NE
6220-003-00	OT
6220-004-00	Sick Pay
6220-005-00	Vacation
6220-006-00	Bonus
6220-009-00	Temporary
6220-010-00	Insurance-Medical
6220-011-00	Insurance-Dental
6220-012-00	Insurance-Workers Comp.
6220-013-00	insurance-Life/LTD
6220-014-00	401K
6220-015-00	P/R Taxes-FICA
6220-016-00	P/R Taxes-FUTA
6220-017-00	P/R Taxes-SUTA

## CHART OF ACCOUNTS

ALL ACCOUNTS

ACCOUNT NUMBER	DESCRIPTION
Operating Expenses	
6220-020-00	Expendable Furn. & Fixtures
6220-021-00	Supplies-Office
6220-022-00	Supplies-Computer
6220-023-00	Postage
6220-025-00	Bank Fees-Credit Card
6220-026-00	Bank Fees-Account
6220-027-00	Bank Fees-NSF
6220-030-00	Dues & Subscriptions
6220-031-00	Repairs & Maint.-Equipment
6220-032-00	Repairs & Maint.-Building
6220-033-00	Rental-Equipment
6220-034-00	Rental-Building
6220-035-00	Rental-Furniture
6220-040-00	Security Service
6220-041-00	Utilities-Water
6220-042-00	Utilities-Gas
6220-043-00	Utilities-Electricity
6220-050-00	Insurance-Com'l Business
6220-051-00	Insurance-Auto
6220-052-00	Insurance-D&O
6220-055-00	Taxes-Real
6220-056-00	Taxes-Personal Property
6220-057-00	Taxes-Sales
6220-058-00	Licenses/Fees
6220-070-00	Audit Fees
6220-071-00	Legal Fees
6220-072-00	LEC Fees
6220-073-00	Collection Fees
6220-074-00	Consulting Fees
6220-075-00	Advertising Fees
6220-076-00	Tax Service Fees
6220-077-00	Employment Fees
6220-078-00	Telephone Expense
6220-079-00	Printing
6220-080-00	Payroll Processing
6220-081-00	T&E Meals/Entertain
6220-082-00	T&E Lodging
6220-083-00	T&E Other
6220-088-00	Sales Samples
6220-089-00	Telemarketing Exp.
6290-000-00	Other
6290-001-00	Salary-Exempt
6290-002-00	Salary-NE
6290-003-00	OT
6290-004-00	Sick Pay
6290-005-00	Vacation
6290-006-00	Bonus
6290-009-00	Temporary
6290-010-00	Insurance-Medical

## CHART OF ACCOUNTS

## ALL ACCOUNTS

ACCOUNT NUMBER	DESCRIPTION
Operating Expenses	
6290-011-00	Insurance-Dental
6290-012-00	Insurance-Workers Comp.
6290-013-00	insurance-Life/LTD
6290-014-00	401K
6290-015-00	P/R Taxes-FICA
6290-016-00	P/R Taxes-FUTA
6290-017-00	P/R Taxes-SUTA
6290-020-00	Expendable Furn. & Fixtures
6290-021-00	Supplies-Office
6290-022-00	Supplies-Computer
6290-023-00	Postage
6290-025-00	Bank Fees-Credit Card
6290-026-00	Bank Fees-Account
6290-027-00	Bank Fees-NSF
6290-030-00	Dues & Subscriptions
6290-031-00	Repairs & Maint.-Equipment
6290-032-00	Repairs & Maint.-Building
6290-033-00	Rental-Equipment
6290-034-00	Rental-Building
6290-035-00	Rental-Furniture
6290-040-00	Security Service
6290-041-00	Utilities-Water
6290-042-00	Utilities-Gas
6290-043-00	Utilities-Electricity
6290-050-00	Insurance-Com'l Business
6290-051-00	Insurance-Auto
6290-052-00	Insurance-D&O
6290-055-00	Taxes-Real
6290-056-00	Taxes-Personal Property
6290-057-00	Taxes-Sales
6290-058-00	Licenses/Fees
6290-070-00	Audit Fees
6290-071-00	Legal Fees
6290-072-00	LEC Fees
6290-073-00	Collection Fees
6290-074-00	Consulting Fees
6290-075-00	Advertising Fees
6290-076-00	Tax Service Fees
6290-077-00	Employment Fees
6290-078-00	Telephone Expense
6290-079-00	Printing
6290-080-00	Payroll Processing
6290-081-00	T&E Meals/Entertain
6290-082-00	T&E Lodging
6290-083-00	T&E Other
6290-088-00	Sales Samples
6290-089-00	Telemarketing Exp.
6300-000-00	Marketing
6310-000-00	Admin

## CHART OF ACCOUNTS

ALL ACCOUNTS

ACCOUNT NUMBER	DESCRIPTION
Operating Expenses	
6310-001-00	Salary-Exempt
6310-002-00	Salary-NE
6310-003-00	OT
6310-004-00	Sick Pay
6310-005-00	Vacation
6310-006-00	Bonus
6310-009-00	Temporary
6310-010-00	Insurance-Medical
6310-011-00	Insurance-Dental
6310-012-00	Insurance-Workers Comp.
6310-013-00	Insurance-Life/LTD
6310-014-00	401K
6310-015-00	P/R Taxes-FICA
6310-016-00	P/R Taxes-FUTA
6310-017-00	P/R Taxes-SUTA
6310-020-00	Expendable Furn. & Fixtures
6310-021-00	Supplies-Office
6310-022-00	Supplies-Computer
6310-023-00	Postage
6310-025-00	Bank Fees-Credit Card
6310-026-00	Bank Fees-Account
6310-027-00	Bank Fees-NSF
6310-030-00	Dues & Subscriptions
6310-031-00	Repairs & Maint.-Equipment
6310-032-00	Repairs & Maint.-Building
6310-033-00	Rental-Equipment
6310-034-00	Rental-Building
6310-035-00	Rental-Furniture
6310-040-00	Security Service
6310-041-00	Utilities-Water
6310-042-00	Utilities-Gas
6310-043-00	Utilities-Electricity
6310-050-00	Insurance-Com'l Business
6310-051-00	Insurance-Auto
6310-052-00	Insurance-D&O
6310-055-00	Taxes-Real
6310-056-00	Taxes-Personal Property
6310-057-00	Taxes-Sales
6310-058-00	Licenses/Fees
6310-070-00	Audit Fees
6310-071-00	Legal Fees
6310-072-00	LEC Fees
6310-073-00	Collection Fees
6310-074-00	Consulting Fees
6310-075-00	Advertising Fees
6310-076-00	Tax Service Fees
6310-077-00	Employment Fees
6310-078-00	Telephone Expense
6310-079-00	Printing

## CHART OF ACCOUNTS

## ALL ACCOUNTS

ACCOUNT NUMBER	DESCRIPTION
Operating Expenses	
6310-080-00	Payroll Processing
6310-081-00	T&E Meals/Entertain
6310-082-00	T&E Lodging
6310-083-00	T&E Other
6310-088-00	Sales Samples
6310-089-00	Telemarketing Exp.
6310-090-00	Trade Shows
6390-000-00	Other
6390-001-00	Salary-Exempt
6390-002-00	Salary-NE
6390-003-00	OT
6390-004-00	Sick Pay
6390-005-00	Vacation
6390-006-00	Bonus
6390-009-00	Temporary
6390-010-00	Insurance-Medical
6390-011-00	Insurance-Dental
6390-012-00	Insurance-Workers Comp.
6390-013-00	insurance-Life/LTD
6390-014-00	401K
6390-015-00	P/R Taxes-FICA
6390-016-00	P/R Taxes-FUTA
6390-017-00	P/R Taxes-SUTA
6390-020-00	Expendable Furn. & Fixtures
6390-021-00	Supplies-Office
6390-022-00	Supplies-Computer
6390-023-00	Postage
6390-025-00	Bank Fees-Credit Card
6390-026-00	Bank Fees-Account
6390-027-00	Bank Fees-NSF
6390-030-00	Dues & Subscriptions
6390-031-00	Repairs & Maint.-Equipment
6390-032-00	Repairs & Maint.-Building
6390-033-00	Rental-Equipment
6390-034-00	Rental-Building
6390-035-00	Rental-Furniture
6390-040-00	Security Service
6390-041-00	Utilities-Water
6390-042-00	Utilities-Gas
6390-043-00	Utilities-Electricity
6390-050-00	Insurance-Com'l Business
6390-051-00	Insurance-Auto
6390-052-00	Insurance-D&O
6390-055-00	Taxes-Real
6390-056-00	Taxes-Personal Property
6390-057-00	Taxes-Sales
6390-058-00	Licenses/Fees
6390-070-00	Audit Fees
6390-071-00	Legal Fees

## CHART OF ACCOUNTS

ALL ACCOUNTS

ACCOUNT NUMBER	DESCRIPTION
Operating Expenses	
6390-072-00	LEC Fees
6390-073-00	Collection Fees
6390-074-00	Consulting Fees
6390-075-00	Advertising Fees
6390-076-00	Tax Service Fees
6390-077-00	Employment Fees
6390-078-00	Telephone Expense
6390-079-00	Printing
6390-080-00	Payroll Processing
6390-081-00	T&E Meals/Entertain
6390-082-00	T&E Lodging
6390-083-00	T&E Other
6390-088-00	Sales Samples
6390-089-00	Telemarketing Exp.
6400-000-00	Admin
6410-000-00	Admin
6410-001-00	Salary-Exempt
6410-002-00	Salary-NE
6410-003-00	OT
6410-004-00	Sick Pay
6410-005-00	Vacation
6410-006-00	Bonus
6410-007-00	Director fees
6410-008-00	Compensation Expense
6410-009-00	Temporary
6410-010-00	Insurance-Medical
6410-011-00	Insurance-Dental
6410-012-00	Insurance-Workers Comp.
6410-013-00	insurance-Life/LTD
6410-014-00	401K
6410-015-00	P/R Taxes-FICA
6410-016-00	P/R Taxes-FUTA
6410-017-00	P/R Taxes-SUTA
6410-020-00	Expendable Furn. & Fixtures
6410-021-00	Supplies-Office
6410-022-00	Supplies-Computer
6410-023-00	Postage
6410-025-00	Bank Fees-Credit Card
6410-026-00	Bank Fees-Account
6410-027-00	Bank Fees-NSF
6410-030-00	Dues & Subscriptions
6410-031-00	Repairs & Maint.-Equipment
6410-032-00	Repairs & Maint.-Building
6410-033-00	Rental-Equipment
6410-034-00	Rental-Building
6410-035-00	Rental-Furniture
6410-040-00	Security Service
6410-041-00	Utilities-Water
6410-042-00	Utilities-Gas



## CHART OF ACCOUNTS

ALL ACCOUNTS

ACCOUNT NUMBER	DESCRIPTION
<b>Operating Expenses</b>	
6410-043-00	Utilities-Electricity
6410-050-00	Insurance-Com'l Business
6410-051-00	Insurance-Auto
6410-052-00	Insurance-D&O
6410-055-00	Taxes-Real
6410-056-00	Taxes-Personal Property
6410-057-00	Taxes-Sales
6410-058-00	Licenses/Fees
6410-059-00	Filing Fees
6410-070-00	Audit Fees
6410-071-00	Legal Fees
6410-072-00	LEC Fees
6410-073-00	Collection Fees
6410-074-00	Consulting Fees
6410-075-00	Advertising Fees
6410-076-00	Tax Service Fees
6410-077-00	Employment Fees
6410-078-00	Telephone Expense
6410-079-00	Printing
6410-080-00	Payroll Processing
6410-081-00	T&E Meals/Entertain
6410-082-00	T&E Lodging
6410-083-00	T&E Other
6410-088-00	Sales Samples
6410-089-00	Telemarketing Exp.
6410-090-00	Internet Access
6410-091-00	Stock Transfer fees
6410-092-00	Investor Relations
6410-100-00	Other Expense
6410-101-00	Charitable Contributions
6420-000-00	Acct/Fin
6420-001-00	Salary-Exempt
6420-002-00	Salary-NE
6420-003-00	OT
6420-004-00	Sick Pay
6420-005-00	Vacation
6420-006-00	Bonus
6420-009-00	Temporary
6420-010-00	Insurance-Medical
6420-011-00	Insurance-Dental
6420-012-00	Insurance-Workers Comp.
6420-013-00	insurance-Life/LTD
6420-014-00	401K
6420-015-00	P/R Taxes-FICA
6420-016-00	P/R Taxes-FUTA
6420-017-00	P/R Taxes-SUTA
6420-020-00	Expendable Furn. & Fixtures
6420-021-00	Supplies-Office
6420-022-00	Supplies-Computer

## CHART OF ACCOUNTS

ALL ACCOUNTS

ACCOUNT NUMBER	DESCRIPTION
Operating Expenses	
6420-023-00	Postage
6420-025-00	Bank Fees-Credit Card
6420-026-00	Bank Fees-Account
6420-027-00	Bank Fees-NSF
6420-030-00	Dues & Subscriptions
6420-031-00	Repairs & Maint.-Equipment
6420-032-00	Repairs & Maint.-Building
6420-033-00	Rental-Equipment
6420-034-00	Rental-Building
6420-035-00	Rental-Furniture
6420-040-00	Security Service
6420-041-00	Utilities-Water
6420-042-00	Utilities-Gas
6420-043-00	Utilities-Electricity
6420-050-00	Insurance-Com'l Business
6420-051-00	Insurance-Auto
6420-052-00	Insurance-D&O
6420-055-00	Taxes-Real
6420-056-00	Taxes-Personal Property
6420-057-00	Taxes-Sales
6420-058-00	Licenses/Fees
6420-070-00	Audit Fees
6420-071-00	Legal Fees
6420-072-00	LEC Fees
6420-073-00	Collection Fees
6420-074-00	Consulting Fees
6420-075-00	Advertising Fees
6420-076-00	Tax Service Fees
6420-077-00	Employment Fees
6420-078-00	Telephone Expense
6420-079-00	Printing
6420-080-00	Payroll Processing
6420-081-00	T&E Meals/Entertain
6420-082-00	T&E Lodging
6420-083-00	T&E Other
6420-088-00	Sales Samples
6420-089-00	Telemarketing Exp.
6430-000-00	Legal
6430-001-00	Salary-Exempt
6430-002-00	Salary-NE
6430-003-00	OT
6430-004-00	Sick Pay
6430-005-00	Vacation
6430-006-00	Bonus
6430-009-00	Temporary
6430-010-00	Insurance-Medical
6430-011-00	Insurance-Dental
6430-012-00	Insurance-Workers Comp.
6430-013-00	insurance-Life/LTD

## CHART OF ACCOUNTS

ALL ACCOUNTS

ACCOUNT NUMBER	DESCRIPTION
Operating Expenses	
6430-014-00	401K
6430-015-00	P/R Taxes-FICA
6430-016-00	P/R Taxes-FUTA
6430-017-00	P/R Taxes-SUTA
6430-020-00	Expendable Furn. & Fixtures
6430-021-00	Supplies-Office
6430-022-00	Supplies-Computer
6430-023-00	Postage
6430-025-00	Bank Fees-Credit Card
6430-026-00	Bank Fees-Account
6430-027-00	Bank Fees-NSF
6430-030-00	Dues & Subscriptions
6430-031-00	Repairs & Maint.-Equipment
6430-032-00	Repairs & Maint.-Building
6430-033-00	Rental-Equipment
6430-034-00	Rental-Building
6430-035-00	Rental-Furniture
6430-040-00	Security Service
6430-041-00	Utilities-Water
6430-042-00	Utilities-Gas
6430-043-00	Utilities-Electricity
6430-050-00	Insurance-Com'l Business
6430-051-00	Insurance-Auto
6430-052-00	Insurance-D&O
6430-055-00	Taxes-Real
6430-056-00	Taxes-Personal Property
6430-057-00	Taxes-Sales
6430-058-00	Licenses/Fees
6430-070-00	Audit Fees
6430-071-00	Legal Fees
6430-072-00	LEC Fees
6430-073-00	Collection Fees
6430-074-00	Consulting Fees
6430-075-00	Advertising Fees
6430-076-00	Tax Service Fees
6430-077-00	Employment Fees
6430-078-00	Telephone Expense
6430-079-00	Printing
6430-080-00	Payroll Processing
6430-081-00	T&E Meals/Entertain
6430-082-00	T&E Lodging
6430-083-00	T&E Other
6430-088-00	Sales Samples
6430-089-00	Telemarketing Exp.
6430-101-00	Regulatory Compliance
6440-000-00	HR
6440-001-00	Salary-Exempt
6440-002-00	Salary-NE
6440-003-00	OT

## CHART OF ACCOUNTS

ALL ACCOUNTS

ACCOUNT NUMBER	DESCRIPTION
Operating Expenses	
6440-004-00	Sick Pay
6440-005-00	Vacation
6440-006-00	Bonus
6440-009-00	Temporary
6440-010-00	Insurance-Medical
6440-011-00	Insurance-Dental
6440-012-00	Insurance-Workers Comp.
6440-013-00	insurance-Life/LTD
6440-014-00	401K
6440-015-00	P/R Taxes-FICA
6440-016-00	P/R Taxes-FUTA
6440-017-00	P/R Taxes-SUTA
6440-020-00	Expendable Furn. & Fixtures
6440-021-00	Supplies-Office
6440-022-00	Supplies-Computer
6440-023-00	Postage
6440-025-00	Bank Fees-Credit Card
6440-026-00	Bank Fees-Account
6440-027-00	Bank Fees-NSF
6440-030-00	Dues & Subscriptions
6440-031-00	Repairs & Maint.-Equipment
6440-032-00	Repairs & Maint.-Building
6440-033-00	Rental-Equipment
6440-034-00	Rental-Building
6440-035-00	Rental-Furniture
6440-040-00	Security Service
6440-041-00	Utilities-Water
6440-042-00	Utilities-Gas
6440-043-00	Utilities-Electricity
6440-050-00	Insurance-Com'l Business
6440-051-00	Insurance-Auto
6440-052-00	Insurance-D&O
6440-055-00	Taxes-Real
6440-056-00	Taxes-Personal Property
6440-057-00	Taxes-Sales
6440-058-00	Licenses/Fees
6440-070-00	Audit Fees
6440-071-00	Legal Fees
6440-072-00	LEC Fees
6440-073-00	Collection Fees
6440-074-00	Consulting Fees
6440-075-00	Advertising Fees
6440-076-00	Tax Service Fees
6440-077-00	Employment Fees
6440-078-00	Telephone Expense
6440-079-00	Printing
6440-080-00	Payroll Processing
6440-081-00	T&E Meals/Entertain
6440-082-00	T&E Lodging

## CHART OF ACCOUNTS

ALL ACCOUNTS

ACCOUNT NUMBER	DESCRIPTION
Operating Expenses	
6440-083-00	T&E Other
6440-088-00	Sales Samples
6440-089-00	Telemarketing Exp.
6490-000-00	Other
6490-001-00	Salary-Exempt
6490-002-00	Salary-NE
6490-003-00	OT
6490-004-00	Sick Pay
6490-005-00	Vacation
6490-006-00	Bonus
6490-009-00	Temporary
6490-010-00	Insurance-Medical
6490-011-00	Insurance-Dental
6490-012-00	Insurance-Workers Comp.
6490-013-00	insurance-Life/LTD
6490-014-00	401K
6490-015-00	P/R Taxes-FICA
6490-016-00	P/R Taxes-FUTA
6490-017-00	P/R Taxes-SUTA
6490-020-00	Expendable Furn. & Fixtures
6490-021-00	Supplies-Office
6490-022-00	Supplies-Computer
6490-023-00	Postage
6490-025-00	Bank Fees-Credit Card
6490-026-00	Bank Fees-Account
6490-027-00	Bank Fees-NSF
6490-030-00	Dues & Subscriptions
6490-031-00	Repairs & Maint.-Equipment
6490-032-00	Repairs & Maint.-Building
6490-033-00	Rental-Equipment
6490-034-00	Rental-Building
6490-035-00	Rental-Furniture
6490-040-00	Security Service
6490-041-00	Utilities-Water
6490-042-00	Utilities-Gas
6490-043-00	Utilities-Electricity
6490-050-00	Insurance-Com'l Business
6490-051-00	Insurance-Auto
6490-052-00	Insurance-D&O
6490-055-00	Taxes-Real
6490-056-00	Taxes-Personal Property
6490-057-00	Taxes-Sales
6490-058-00	Licenses/Fees
6490-070-00	Audit Fees
6490-071-00	Legal Fees
6490-072-00	LEC Fees
6490-073-00	Collection Fees
6490-074-00	Consulting Fees
6490-075-00	Advertising Fees

## CHART OF ACCOUNTS

ALL ACCOUNTS

ACCOUNT  
NUMBER

## DESCRIPTION

## Operating Expenses

6490-076-00	Tax Service Fees
6490-077-00	Employment Fees
6490-078-00	Telephone Expense
6490-079-00	Printing
6490-080-00	Payroll Processing
6490-081-00	T&E Meals/Entertain
6490-082-00	T&E Lodging
6490-083-00	T&E Other
6490-088-00	Sales Samples
6490-089-00	Telemarketing Exp.
6800-000-00	Bad Debt
6810-000-00	Bad Debt-LEC
6820-000-00	Bad Debt-LD Direct
6830-000-00	Bad Debt-Paging
6840-000-00	Bad Debt-Local Direct
6850-000-00	Bad Debt-Internet
6860-000-00	Bad Debt-Wholesale
6870-000-00	Bad Debt-Wireless
6880-000-00	Bad Debt-Calling Cards
6890-000-00	Holdback Reserve
6900-000-00	Depr/Amort
6910-000-00	Depr-F&F
6911-000-00	Depr-Computers
6912-000-00	Depr-Office Equip
6913-000-00	Depr-LHI's
6914-000-00	Depr-Software
6915-000-00	Depr Exp - Telephone Equip
6916-000-00	Depr - Website Development
6917-000-00	Depr - Internet access
6918-000-00	Depr - Network
6920-000-00	Amort-Goodwill
6921-000-00	Amort- Other
6930-000-00	Depr - PUC Certification

## Other Income and Expense

7000-000-00	Other Expenses
7001-000-00	Interest Expense
7002-000-00	Gain/loss on sale of F/A
7009-000-00	Other
7100-000-00	Other Income
7101-000-00	Interest Income
7102-000-00	Other

## Income Taxes

8000-000-00	Income Taxes
-------------	--------------

## CHART OF ACCOUNTS

ALL ACCOUNTS

ACCOUNT NUMBER	DESCRIPTION
-------------------	-------------

## Income Taxes

8001-000-00	Federal
8002-000-00	State
ACCT- -	Sales